



Trustees' Financial Summary

FY2015-16

Submit ID: 0740-03205234

**** Recalculated ****

41 Ravalli County

0740 Darby K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lisa Poe **Phone #:** (406) 821-1307

(Signature)

(Date)

Chair, Board of Trustees: Kate Duggan

(Signature)

(Date)

County Superintendant Regina Plettenberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Rapp Grant	LOCAL		
003	Retire Insurance	LOCAL		
007	St. Paul's Altar Guild	LOCAL		
008	Vocational Rehab	STATE		
013	Bitterroot Valley Youth Fund Grant	LOCAL		
014	Safety and Security	LOCAL		
017	Vo Ed Health Occupations	STATE		State
019	Tech Ed	LOCAL		
021	Vo Ed Tech Ed/Industrial Arts	STATE		State
022	Vo Ed Business/Marketing	STATE		State
023	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
028	Darby Excellence Fund	LOCAL		
029	Greater Ravalli Foundation Teacher Supplies	LOCAL		
036	SPED Contract Fund Elem.	LOCAL		
039	Nurse Grant	LOCAL		
041	Robotics Club	LOCAL		
043	Music Funds Earner	LOCAL		
047	Ravalli County Weed Grant	STATE		
048	MOST	STATE		
049	XTreme Team After School Program	LOCAL		
051	Store Rebates	LOCAL		
052	Box Tops/Catalog Sales	LOCAL		
061	Lorentzen Donation	LOCAL		
062	Standard Bell Donation	LOCAL		
106	Shirley Fund	LOCAL		
109	IDEA Part B (Trans from Coop)	FEDERAL	41-9690-77-11-ALLO	84.027A
110	IDEA Preschool (Trans from Coop)	FEDERAL	41-9690-79-11-ALLO	84.173A
111	Suicide Prevention	FEDERAL		
120	1/2 Grade	LOCAL		
139	Gifted and Talented	STATE		State
146	Rapp Music Grant	LOCAL		
170	Kindergarten	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
222	Library Donation	LOCAL		
281	Cafeteria Plan	LOCAL		
290	Greater Ravalli Foundation - Meals	LOCAL		
301	Montana Community-Valentine/School Technology	LOCAL		
354	Track Fund	LOCAL		
355	Medicaid	STATE		State
365	Indian Ed for All	STATE		
425	Title I 2014/15	FEDERAL		
426	Title I 2015/16	FEDERAL		
437	Title II 2015/16	FEDERAL		
461	Fresh Fruit and Vegetable Grant	FEDERAL		
492	Indirect Cost	FEDERAL		
500	Interest	LOCAL		
501	Misc OTHER REV	LOCAL		
502	Mileage Reimbursement	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	219,995.52	87,761.12	161,757.68	23,795.76
02	Taxes Receivable - Real and Personal (120-149)	47,337.90	14,242.88	3,756.42	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	267,333.42	102,004.00	165,514.10	23,795.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	47,337.90	14,242.88	3,756.42	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	219,995.52	87,761.12	161,757.68	23,795.76
52	TOTAL FUND BALANCE/EQUITY	219,995.52	87,761.12	161,757.68	23,795.76
53	TOTAL LIABILITIES AND FUND BALANCE	267,333.42	102,004.00	165,514.10	23,795.76

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1.92)	113,279.09	264,784.36	6,219.20
02	Taxes Receivable - Real and Personal (120-149)	1.29			783.25
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			65,969.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(0.63)	113,279.09	330,753.36	7,002.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1.29			783.25
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1.92)	113,279.09	330,753.36	6,219.20
52	TOTAL FUND BALANCE/EQUITY	(1.92)	113,279.09	330,753.36	6,219.20
53	TOTAL LIABILITIES AND FUND BALANCE	(0.63)	113,279.09	330,753.36	7,002.45

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,384.98		12,046.57	15,268.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,384.98		12,046.57	15,268.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,384.98		12,046.57	15,268.70
52	TOTAL FUND BALANCE/EQUITY	3,384.98		12,046.57	15,268.70
53	TOTAL LIABILITIES AND FUND BALANCE	3,384.98		12,046.57	15,268.70

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0740 Darby K-12 Schools

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			38.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			38.88	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			38.88	
52	TOTAL FUND BALANCE/EQUITY			38.88	
53	TOTAL LIABILITIES AND FUND BALANCE			38.88	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,825.00	8,129.84		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)	1,582.99			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,407.99	8,129.84		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,582.99			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,825.00	8,129.84		
52	TOTAL FUND BALANCE/EQUITY	13,825.00	8,129.84		
53	TOTAL LIABILITIES AND FUND BALANCE	15,407.99	8,129.84		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,500.00	20,074.05		
02	Taxes Receivable - Real and Personal (120-149)		2,550.97		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,500.00	22,625.02		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,550.97		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,500.00	20,074.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,500.00	20,074.05		
53	TOTAL LIABILITIES AND FUND BALANCE	1,500.00	22,625.02		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			116,846.67	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			116,846.67	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)			701.26	
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			3,405.77	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			114,142.16	
52	TOTAL FUND BALANCE/EQUITY			114,142.16	
53	TOTAL LIABILITIES AND FUND BALANCE			117,547.93	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		87,125.47		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		87,125.47		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		87,125.47		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		87,125.47		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		87,125.47		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	847,996.42	931,361.39
1112	District Levy - Personal Property	2,646.47	3,375.75
1114	District Levy - Pers Prop/Mobile Homes	3,415.07	4,851.41
1190	Penalties and Interest on Taxes	4,659.97	4,864.44
1510	Interest Earnings	3,632.58	3,813.57
3110	Direct State Aid	1,090,003.91	1,165,256.28
3111	Quality Educator	92,838.80	95,005.65
3112	At Risk Student	22,955.54	22,034.56
3113	Indian Education For All	7,017.60	7,454.16
3114	American Indian Achievement Gap	2,400.00	4,100.00
3115	State Spec Ed Allowable Cost Pymt to Districts	122,534.22	119,310.77
3116	Data For Achievement	5,160.00	7,140.00
3118	Natural Resource Development	7,725.10	13,081.86
3120	State Guaranteed Tax Base Aid	145,308.54	152,457.40
3444	State School Block Grant	142,332.17	142,332.17
3446	SB96 Block Grant Reimbursement	5,128.77	0.00
6100	Material Prior Period Revenue Adjustments	0.00	738.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,505,755.16	2,677,177.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	881,390.54	897,345.92
			2XX	Personal Services - Employee Benefits	137,417.45	141,637.25
			3XX	Purchased Professional and Technical Services	6,197.25	4,894.42
			4XX	Purchased Property Services	19,495.49	17,491.55
			5XX	Other Purchased Services	2,790.57	8,784.53
			6XX	Supplies and Materials	49,590.68	74,632.42
			810	Dues and Fees	0.00	1,650.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	54,954.98	45,406.52
			2XX	Personal Services - Employee Benefits	6,525.84	5,647.25
			5XX	Other Purchased Services	543.60	801.11
			6XX	Supplies and Materials	985.93	1,156.80
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	57,692.00	60,992.00
			2XX	Personal Services - Employee Benefits	7,241.16	7,715.88

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0740 Darby K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	1,055.49	3,325.47
			5XX Other Purchased Services	99.55	253.50
			6XX Supplies and Materials	5,012.59	4,145.24
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	70,487.10	66,557.06
			2XX Personal Services - Employee Benefits	12,794.58	10,155.88
			3XX Purchased Professional and Technical Services	27,736.50	27,558.02
			4XX Purchased Property Services	2,929.78	848.36
			5XX Other Purchased Services	13,723.32	14,576.08
			6XX Supplies and Materials	11,619.90	8,640.76
			810 Dues and Fees	8,489.00	3,717.15
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	134,003.54	143,901.19
			2XX Personal Services - Employee Benefits	23,465.06	20,072.96
			3XX Purchased Professional and Technical Services	13,009.34	7,816.99
			5XX Other Purchased Services	3,560.56	2,697.06
			6XX Supplies and Materials	9,988.95	11,962.82
			810 Dues and Fees	3,527.60	1,310.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,622.65	26,204.85
			2XX Personal Services - Employee Benefits	5,310.10	5,164.87
			3XX Purchased Professional and Technical Services	2,183.75	6,995.30
			5XX Other Purchased Services	1,158.00	2,476.47
			6XX Supplies and Materials	97.33	143.93
			810 Dues and Fees	0.00	6,022.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	169,394.23	164,020.21
			2XX Personal Services - Employee Benefits	45,786.56	46,159.93
			3XX Purchased Professional and Technical Services	43,412.01	61,367.74
			4XX Purchased Property Services	85,451.06	87,348.80
			5XX Other Purchased Services	17,693.75	19,419.47
			6XX Supplies and Materials	73,427.04	91,742.76
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	3,741.58	3,501.40
			2XX Personal Services - Employee Benefits	25.47	367.26
			5XX Other Purchased Services	0.00	26.64
			6XX Supplies and Materials	0.00	10.00
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			6XX Supplies and Materials	373.00	238.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	205,441.96	258,920.52	
			2XX Personal Services - Employee Benefits	25,795.04	44,306.63	
			3XX Purchased Professional and Technical Services	48,656.00	47,345.50	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	28,643.04	31,188.00	
			2XX Personal Services - Employee Benefits	7,114.59	7,607.72	
			6XX Supplies and Materials	5,999.64	5,138.99	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	1,620.40	1,713.67	
			2XX Personal Services - Employee Benefits	20.30	143.65	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	9,940.00	12,913.50	
			2XX Personal Services - Employee Benefits	68.18	351.05	
			5XX Other Purchased Services	963.90	1,315.00	
			6XX Supplies and Materials	1,474.89	1,912.94	
			810 Dues and Fees	0.00	405.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	12,406.86	9,873.58	
			2XX Personal Services - Employee Benefits	186.10	598.59	
			6XX Supplies and Materials	141.00	0.00	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	75,163.72	75,996.33	
			2XX Personal Services - Employee Benefits	574.22	1,081.42	
			3XX Purchased Professional and Technical Services	1,586.93	798.45	
			5XX Other Purchased Services	925.34	343.76	
			6XX Supplies and Materials	11,034.53	13,312.29	
			810 Dues and Fees	4,995.00	850.00	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	0.05	0.00	
			2XX Personal Services - Employee Benefits	19.41	0.00	
910	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	5,956.50	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,491,732.48	2,633,020.41	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					188,837.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,677,177.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,633,020.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	12,999.40	(4b)	-12,999.40	
					-12,999.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					219,995.52	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	266,743.98	281,444.82
	1112 District Levy - Personal Property	817.94	889.30
	1114 District Levy - Pers Prop/Mobile Homes	908.78	1,628.43
	1190 Penalties and Interest on Taxes	1,456.75	1,533.69
	1510 Interest Earnings	503.89	620.82
	2220 County On-Schedule Trans Reimb	60,583.00	59,484.05
	3210 State On-Schedule Trans Reimb	59,479.07	59,484.05
	3444 State School Block Grant	10,570.82	10,570.82
	3446 SB96 Block Grant Reimbursement	1,294.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		402,358.70	415,655.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		23,495.74	48,437.84
		2XX Personal Services - Employee Benefits		4,265.01	6,772.44
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		30,334.16	33,773.76
		2XX Personal Services - Employee Benefits		5,944.23	5,664.05
	25XX Support Services - Business				
		1XX Personal Services - Salaries		21,253.26	23,425.52
		2XX Personal Services - Employee Benefits		1,822.07	3,346.70
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		14,555.10	13,387.27
		6XX Supplies and Materials		1,314.23	0.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		112,819.09	115,157.55
		2XX Personal Services - Employee Benefits		33,286.47	28,468.06
		3XX Purchased Professional and Technical Services		16,391.42	16,305.06
		5XX Other Purchased Services		18,555.45	20,353.57
		6XX Supplies and Materials		82,350.56	76,051.58
		7XX Property and Equipment Acquisition		0.00	5,207.00
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		6,866.12	0.00
		2XX Personal Services - Employee Benefits		0.13	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
014	Safety and Security					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	0.00	18,917.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>373,253.04</u>	<u>415,268.10</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					93,406.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					415,655.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					415,268.10	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	6,033.11 (4b)	-6,033.11	
					-6,033.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,761.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	71,149.09	74,139.27	
	1112 District Levy - Personal Property	221.56	276.91	
	1114 District Levy - Pers Prop/Mobile Homes	294.61	294.97	
	1190 Penalties and Interest on Taxes	500.02	506.43	
	1510 Interest Earnings	963.46	1,246.79	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>73,128.74</u>	<u>76,464.37</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	0.00	2,750.00
			7XX Property and Equipment Acquisition	162,500.00	0.00
911					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	<u>55,000.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>217,500.00</u>	<u>2,750.00</u>

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					88,043.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,464.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,750.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					161,757.68 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	18,059.19	12,122.51
	1632 Daily Adult Sales	9,707.69	11,961.21
	3220 State Food Services Match	2,332.83	0.00
	4550 Federal Child Nutrition	146,104.19	148,402.23
	4555 School Foods Summer Program - 10.559	0.00	3,670.75
459			
	1632 Daily Adult Sales	116.25	0.00
	4550 Federal Child Nutrition	6,418.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>182,738.40</u>	<u>176,156.70</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	74,672.36	74,000.05
			2XX Personal Services - Employee Benefits	15,748.01	9,008.29
			3XX Purchased Professional and Technical Services	2,037.52	347.35
			4XX Purchased Property Services	5,918.20	5,268.51
			5XX Other Purchased Services	1,073.53	2,160.46
			6XX Supplies and Materials	75,767.98	59,183.13
459					
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,628.43	0.00
			2XX Personal Services - Employee Benefits	170.54	0.00
			6XX Supplies and Materials	1,965.10	0.00
461	Fresh Fruit and Vegetable Grant				
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	10,877.54	11,914.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>190,859.21</u>	<u>161,882.53</u>



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					9,521.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					176,156.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					161,882.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,795.76	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	371,974.75	336,556.74
	6100 Material Prior Period Revenue Adjustments	0.00	3,475.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>371,974.75</u>	<u>340,031.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	147,205.38	152,817.06	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	9,120.86	10,593.28	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	9,583.09	10,191.81	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,953.98	15,418.39	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	26,595.37	28,942.54	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	7,834.93	7,837.11	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	27,873.07	26,198.76	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	19,639.33	19,434.48	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	32,791.78	40,894.57	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,164.97	0.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,757.57	5,211.60	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	194.08	211.47	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,650.36	2,151.14	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1,663.59	1,335.41
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	10,904.16	10,300.98
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	12,358.52	10,564.88
459						
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	362.34	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				326,653.38	342,103.48	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					115,350.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					340,031.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					342,103.48	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					113,279.09	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
007 St. Paul's Altar Guild		
1900	Other Revenue from Local Sources	250.00
008 Vocational Rehab		
3290	State - Other State Grants	22,812.50
017 Vo Ed Health Occupations		
3900	State Career & Technical Ed Entitlement	437.00
019 Tech Ed		
1900	Other Revenue from Local Sources	10,000.00
021 Vo Ed Tech Ed/Industrial Arts		
3900	State Career & Technical Ed Entitlement	2,778.00
023 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	7,246.00
028 Darby Excellence Fund		
1900	Other Revenue from Local Sources	43,894.10
029 Greater Ravalli Foundation Teacher Supplies		
1900	Other Revenue from Local Sources	2,300.00
036 SPED Contract Fund Elem.		
5700	Resources Transferred from Other School Districts or Cooperatives	3,794.00
039 Nurse Grant		
1900	Other Revenue from Local Sources	6,500.00
041 Robotics Club		
1900	Other Revenue from Local Sources	900.00
048 MOST		
1900	Other Revenue from Local Sources	5,000.00
049 XTreme Team After School Program		
1945	Fees - Users/Resale of Supplies	7,402.00
051 Store Rebates		
1900	Other Revenue from Local Sources	107.80
052 Box Tops/Catalog Sales		
1900	Other Revenue from Local Sources	409.90
061 Lorentzen Donation		
1900	Other Revenue from Local Sources	1,655,650.41
109 IDEA Part B (Trans from Coop)		
5710	Special Education Resources Transferred from Other School Districts or Cooperatives	79,754.00
110 IDEA Preschool (Trans from Coop)		
5700	Resources Transferred from Other School Districts or Cooperatives	6,099.00
111 Suicide Prevention		
1900	Other Revenue from Local Sources	2,000.00



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146 Rapp Music Grant

1900 Other Revenue from Local Sources 4,500.00

290 Greater Ravalli Foundation - Meals

1900 Other Revenue from Local Sources 950.00

355 Medicaid

3355 Medicaid - Miscellaneous 11,776.13

425 Title I 2014/15

4200 Title I, Part A, Improving Basic Programs 8,142.00

426 Title I 2015/16

4200 Title I, Part A, Improving Basic Programs 141,895.00

6100 Material Prior Period Revenue Adjustments 50,958.00

437 Title II 2015/16

4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund 48,389.00

6100 Material Prior Period Revenue Adjustments 15,011.00

500 Interest

1510 Interest Earnings 2,571.95

501 Misc OTHER REV

1900 Other Revenue from Local Sources 16,259.32

6100 Material Prior Period Revenue Adjustments 2,296.81

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

2,160,083.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
002	Rapp Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		180.25
		002 Subtotal			180.25
007	St. Paul's Altar Guild				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		367.18
		007 Subtotal			367.18
008	Vocational Rehab				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,628.87
		2XX	Personal Services - Employee Benefits		264.90
		6XX	Supplies and Materials		388.28
		008 Subtotal			2,282.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
013	Bitterroot Valley Youth Fund Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		180.00
			013 Subtotal		180.00
017	Vo Ed Health Occupations				
	393 State Career & Technical Ed Entitlement - Health Occupations				
	1XXX Instruction				
		5XX	Other Purchased Services		152.21
		6XX	Supplies and Materials		454.30
			017 Subtotal		606.51
019	Tech Ed				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX	Property and Equipment Acquisition		17,369.32
			019 Subtotal		17,369.32
021	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX	Supplies and Materials		2,211.05
		7XX	Property and Equipment Acquisition		3,567.68
			021 Subtotal		5,778.73
023	Vo Ed Carl Perkins Basic Grant				
	452 Carl Perkins (Federal Vo-Ed) - Competitive				
	1XXX Instruction				
		5XX	Other Purchased Services		1,183.00
		7XX	Property and Equipment Acquisition		6,063.00
			023 Subtotal		7,246.00
028	Darby Excellence Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		4,024.37
		5XX	Other Purchased Services		1,156.55
		6XX	Supplies and Materials		36,802.70
		7XX	Property and Equipment Acquisition		13,344.60
			028 Subtotal		55,328.22
029	Greater Ravalli Foundation Teacher Supplies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,503.56
			029 Subtotal		2,503.56



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
036	SPED Contract Fund Elem.				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		3,794.00
			036 Subtotal		3,794.00
039	Nurse Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,330.20
			2XX Personal Services - Employee Benefits		585.02
			039 Subtotal		4,915.22
041	Robotics Club				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		195.00
			041 Subtotal		195.00
043	Music Funds Earner				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		27.00
			043 Subtotal		27.00
048	MOST				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,083.05
			2XX Personal Services - Employee Benefits		916.95
			048 Subtotal		5,000.00
049	XTreme Team After School Program				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,435.15
			2XX Personal Services - Employee Benefits		877.89
			6XX Supplies and Materials		354.33
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		207.01
			2XX Personal Services - Employee Benefits		40.38
			049 Subtotal		6,914.76



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
051	Store Rebates				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			119.88
			051 Subtotal		119.88
052	Box Tops/Catalog Sales				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			820.05
			052 Subtotal		820.05
061	Lorentzen Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			552.58
		2XX Personal Services - Employee Benefits			143.98
		3XX Purchased Professional and Technical Services			4,056.25
		6XX Supplies and Materials			2,389,750.59
			061 Subtotal		2,394,503.40
062	Standard Bell Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			6,001.00
			062 Subtotal		6,001.00
106	Shirley Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			999.30
		2XX Personal Services - Employee Benefits			173.64
		6XX Supplies and Materials			1,710.17
			106 Subtotal		2,883.11
109	IDEA Part B (Trans from Coop)				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries			55,775.73
		2XX Personal Services - Employee Benefits			21,097.57
		5XX Other Purchased Services			775.70
		6XX Supplies and Materials			2,105.00
			109 Subtotal		79,754.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
110	IDEA Preschool (Trans from Coop)				
	457 IDEA Preschool				
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,200.51
			2XX Personal Services - Employee Benefits		1,898.49
			110 Subtotal		6,099.00
111	Suicide Prevention				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		1,000.00
			111 Subtotal		1,000.00
146	Rapp Music Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		4,443.77
			146 Subtotal		4,443.77
170	Kindergarten				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		168.70
			170 Subtotal		168.70
222	Library Donation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		54.43
			222 Subtotal		54.43
290	Greater Ravalli Foundation - Meals				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		926.60
			290 Subtotal		926.60
301	Montana Community-Valentine/School Technology				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			7XX Property and Equipment Acquisition		3,326.86
			301 Subtotal		3,326.86
355	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,261.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services		5,270.00
			6XX Supplies and Materials		5,051.28
			355 Subtotal		11,582.56
365	Indian Ed for All				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		854.86
			365 Subtotal		854.86
425	Title I 2014/15				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,361.00
			2XX Personal Services - Employee Benefits		2,297.00
			6XX Supplies and Materials		484.00
			425 Subtotal		8,142.00
426	Title I 2015/16				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		146,767.63
			2XX Personal Services - Employee Benefits		38,208.43
			5XX Other Purchased Services		6,114.04
			6XX Supplies and Materials		1,762.90
			426 Subtotal		192,853.00
437	Title II 2015/16				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		45,613.00
			2XX Personal Services - Employee Benefits		17,787.00
			437 Subtotal		63,400.00
492	Indirect Cost				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,710.98
			6XX Supplies and Materials		1,285.40
			492 Subtotal		2,996.38
501	Misc OTHER REV				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		501.20
			6XX Supplies and Materials		8,992.90



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures		9,067.33
			501 Subtotal		18,561.43
502	Mileage Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		106.83
			502 Subtotal		106.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,911,285.66

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					1,087,052.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,160,083.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,911,285.66 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	5,097.86	(4b)	-5,097.86
					-5,097.86 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					330,753.36 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Rapp Grant	0.00	180.25	-180.25
007 St. Paul's Altar Guild	250.00	367.18	-117.18
008 Vocational Rehab	22,812.50	2,282.05	20,530.45
013 Bitterroot Valley Youth Fund Grant	0.00	180.00	-180.00
017 Vo Ed Health Occupations	437.00	606.51	-169.51
019 Tech Ed	10,000.00	17,369.32	-7,369.32
021 Vo Ed Tech Ed/Industrial Arts	2,778.00	5,778.73	-3,000.73
023 Vo Ed Carl Perkins Basic Grant	7,246.00	7,246.00	0.00
028 Darby Excellence Fund	43,894.10	55,328.22	-11,434.12
029 Greater Ravalli Foundation Teacher Supplies	2,300.00	2,503.56	-203.56
036 SPED Contract Fund Elem.	3,794.00	3,794.00	0.00
039 Nurse Grant	6,500.00	4,915.22	1,584.78
041 Robotics Club	900.00	195.00	705.00
043 Music Funds Earner	0.00	27.00	-27.00
048 MOST	5,000.00	5,000.00	0.00
049 XTreme Team After School Program	7,402.00	6,914.76	487.24
051 Store Rebates	107.80	119.88	-12.08



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
052 Box Tops/Catalog Sales	409.90	820.05	-410.15
061 Lorentzen Donation	1,655,650.41	2,394,503.40	-738,852.99
062 Standard Bell Donation	0.00	6,001.00	-6,001.00
106 Shirley Fund	0.00	2,883.11	-2,883.11
109 IDEA Part B (Trans from Coop)	79,754.00	79,754.00	0.00
110 IDEA Preschool (Trans from Coop)	6,099.00	6,099.00	0.00
111 Suicide Prevention	2,000.00	1,000.00	1,000.00
146 Rapp Music Grant	4,500.00	4,443.77	56.23
170 Kindergarten	0.00	168.70	-168.70
222 Library Donation	0.00	54.43	-54.43
290 Greater Ravalli Foundation - Meals	950.00	926.60	23.40
301 Montana Community-Valentine/School Technology	0.00	3,326.86	-3,326.86
355 Medicaid	11,776.13	11,582.56	193.57
365 Indian Ed for All	0.00	854.86	-854.86
425 Title I 2014/15	8,142.00	8,142.00	0.00
426 Title I 2015/16	192,853.00	192,853.00	0.00
437 Title II 2015/16	63,400.00	63,400.00	0.00
492 Indirect Cost	0.00	2,996.38	-2,996.38
500 Interest	2,571.95	0.00	2,571.95
501 Misc OTHER REV	18,556.13	18,561.43	-5.30
502 Mileage Reimbursement	0.00	106.83	-106.83
Total	2,160,083.92	2,911,285.66	-751,201.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,264.05	15,437.34
	1112 District Levy - Personal Property	44.30	56.68
	1114 District Levy - Pers Prop/Mobile Homes	53.63	80.40
	1190 Penalties and Interest on Taxes	86.34	81.34
	1340 Fees for Adult Education	4,592.00	4,898.50
	6100 Material Prior Period Revenue Adjustments	0.00	0.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,040.32	20,554.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,886.00	11,273.00
			2XX Personal Services - Employee Benefits	959.53	981.50
			3XX Purchased Professional and Technical Services	4,495.00	4,784.00
			4XX Purchased Property Services	1,595.00	555.00
			5XX Other Purchased Services	480.67	467.10
			6XX Supplies and Materials	1,336.33	1,788.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,752.53	19,848.87

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	6,845.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,554.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,848.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	1,332.35	(4b)
	-1,332.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,219.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,420.00	6,310.00
	3260 State Driver's Education Reimbursement	7,572.13	2,566.50
	6100 Material Prior Period Revenue Adjustments	0.00	1.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,992.13	8,878.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	4,922.00	10,500.00
			2XX	Personal Services - Employee Benefits	30.66	69.98
			7XX	Property and Equipment Acquisition	0.00	13,983.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,952.66	24,552.98	

Schedule Of Changes Worksheet				Fund Code 18
Beginning Fund Balance				19,059.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				8,878.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				24,552.98 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				3,384.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	5,100.00	5,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,100.00</u>	<u>5,500.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		1,000.00	7,800.00
		6XX Supplies and Materials		11.82	88.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,011.82</u>	<u>7,888.50</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	14,435.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,500.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,888.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,046.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	143.97	177.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>143.97</u>	<u>177.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	5,066.39
		7XX Property and Equipment Acquisition		0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>25,066.39</u>

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance	24,927.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	177.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,066.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,100.42	31,199.43
	1112 District Levy - Personal Property	93.90	117.11
	1114 District Levy - Pers Prop/Mobile Homes	122.26	167.50
	1190 Penalties and Interest on Taxes	196.61	169.56
	1510 Interest Earnings	359.94	443.45
	3281 State Technology Aid	2,616.85	2,695.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,489.98	34,792.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	22,253.84	22,955.95
			5XX Other Purchased Services	203.68	371.29
			6XX Supplies and Materials	34,944.95	23,873.85
			7XX Property and Equipment Acquisition	0.00	1,882.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,402.47	49,083.52

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	32,834.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,792.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,083.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	4,718.24	(4b)
	-4,718.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,825.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	21,039.80	21,039.80
	3447 SB96 Combined Block Grant Reimbursement	989.82	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,029.62</u>	<u>21,039.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		3,205.12	17,682.81
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		11,847.53	0.00
		7XX Property and Equipment Acquisition		20,000.00	2,811.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>35,052.65</u>	<u>20,493.87</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	7,583.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,039.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,493.87	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,129.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	49,757.35	50,429.48
	1112 District Levy - Personal Property	149.93	194.83
	1114 District Levy - Pers Prop/Mobile Homes	147.89	257.91
	1190 Penalties and Interest on Taxes	281.77	274.13
014	Safety and Security		
	5301 School Safety and Security Transfer	0.00	18,917.70
911			
	5301 School Safety and Security Transfer	55,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>105,336.94</u>	<u>70,074.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	302.90	0.00
			7XX Property and Equipment Acquisition	13,736.65	0.00
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	158.00	0.00
			7XX Property and Equipment Acquisition	45,073.31	50,336.94
911					
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			7XX Property and Equipment Acquisition	55,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>114,270.86</u>	<u>50,336.94</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					56,982.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,074.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,336.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	56,645.38	(4b)	-56,645.38	
					-56,645.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					20,074.05	(5)



Trustees' Financial Summary

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41 Ravalli County

0740 Darby K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	114,310.17
	1900 Other Revenue from Local Sources	0.00	36,840.77
	1XXX Revenues from Student Activities	115,672.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>115,672.76</u>	<u>151,150.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	121,223.08	104,002.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>121,223.08</u>	<u>104,002.45</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	66,993.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	151,150.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,002.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	114,142.16	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	40,455.83	69,194.40
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	55,210.13	55,775.73
XX	457 1XXX 112	Certified Teacher Staff Salaries	4,104.49	4,200.51
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,013,384.08	1,073,864.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,372.91	40,991.37
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	74,909.57	75,034.52
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	53,978.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	53,978.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,992.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	77,728.90
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	350,572.65
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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**** Recalculated ****

41 Ravalli County

0740 Darby K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	258,920.52	0.00	0.00	0.00	0.00
280	1XXX	2XX	44,306.63	0.00	0.00	0.00	0.00
280	1XXX	3XX	47,345.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			350,572.65	0.00	0.00	0.00	0.00

350,572.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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41 Ravalli County

0740 Darby K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	13,020.00	0.00	0.00	0.00	13,020.00
Land Improvements	1,608,121.63	0.00	53,148.00	0.00	1,661,269.63
Buildings	4,484,003.85	0.00	0.00	0.00	4,484,003.85
Machinery and Equipment	2,222,462.00	0.00	51,399.29	0.00	2,273,861.29
Totals at Historical Cost	8,327,607.48	0.00	104,547.29	0.00	8,432,154.77
Depreciation					
Improvement Accum	252,231.00	0.00	0.00	0.00	252,231.00
Building Accum	2,209,776.00	0.00	0.00	0.00	2,209,776.00
Machinery and Equipment Accum	1,418,910.00	0.00	0.00	0.00	1,418,910.00
Total Accumulated Depreciation	3,880,917.00	0.00	0.00	0.00	3,880,917.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,446,690.48	0.00	104,547.29	0.00	4,551,237.77

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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41 Ravalli County

0740 Darby K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	71,743.47	214,079.53	0.00	0.00	285,823.00	0.00	285,823.00
Other Post Employment Benefits	116,538.52	17,941.48	0.00	0.00	134,480.00	0.00	134,480.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	188,281.99	232,021.01	0.00	0.00	420,303.00	0.00	420,303.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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41 Ravalli County

0740 Darby K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	567,389.30	0.00	567,389.30
Net Pension - TRS	0.00	2,175,720.00	0.00	2,175,720.00